

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Skagit Conservation District**  
**Skagit County**

**Audit Period**  
**January 1, 2000 through December 31, 2001**

**Report No. 64149**

Issue Date  
**November 27, 2002**



Washington  
***State Auditor***  
Brian Sonntag

# Audit Summary

## **Skagit Conservation District Skagit County January 1, 2000 through December 31, 2001**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Skagit Conservation District for the period January 1, 2000, through December 31, 2001.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Our work focused on specific areas that had potential for abuse and misuse of public resources.

### ***RESULTS***

The District complied with state laws and regulations and its own policies and procedures in the areas we examined.

### ***RELATED REPORTS***

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

### ***CLOSING REMARKS***

We thank District officials and personnel for their assistance and cooperation throughout the audit.

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# Description of the District

## **Skagit Conservation District Skagit County January 1, 2000 through December 31, 2001**

### ***ABOUT THE DISTRICT***

The Skagit Conservation District is committed to providing technical assistance and promoting conservation education to foster healthy relationships between the environment and people. The District is governed by a five-member Board of Supervisors, three of whom are elected and two are appointed by the state Conservation Commission. The majority of the District's revenue is derived from local, state and federal grants as well as an annual tree sale fundraiser. The District had revenues of \$1,010,819 and \$1,393,066 in 2000 and 2001, respectively. The District has 11 employees.

### ***AUDIT HISTORY***

We reported no findings in the past audit. We found the District staff to be helpful throughout the course of the audit and responsive to audit recommendations.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

**Board of Supervisors:**

Vice Chair

Secretary/Treasurer

Janet McRae

Randy Bartelt

Paul Blau

### ***APPOINTED OFFICIALS***

**Board of Supervisors:**

Chair

District Manager

Elizabeth Norton

Jerry Vanderveen

Carolyn Kelly

### ***ADDRESS***

District

Suite 203

2021 East College Way

Mount Vernon, WA 98273-2373

(360) 428-4313

skagitcd@skagitcd.org

# Audit Areas Examined

## **Skagit Conservation District Skagit County January 1, 2000 through December 31, 2001**

In keeping with general auditing practices, we do not examine every portion of the Skagit Conservation District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

### ***ACCOUNTABILITY FOR PUBLIC RESOURCES***

We evaluated the District's accountability in the following areas:

- Cash receipting and revenues
- Cash disbursements
- Safeguarding of assets
- Tree sale

### ***LEGAL COMPLIANCE***

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Open Public Meetings Act
- Conflict of interest laws
- Authorized payroll
- Deposit and investment of public funds
- Legal expenditures
- Insurance

### ***FINANCIAL AREAS***

Our opinion on the District's financial statements is provided in a separate report. This report includes the District's financial statements and other required financial information. We examined the financial activity and balances of the District including:

- Cash and investments
- Revenues
- Expenditures
- Overall presentation of the financial statements.